

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

November 2014

SUMMARY

Total Taxes this Month:	\$	4,456,765
Compared to Last Year:		4,340,018
Percentage change:		2.7 %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

November 2014

Overview

Month of November: Total Sales and Use Tax for the month of November increased overall by 2.7% compared to last year. Current Sales Tax collection increased by 9.1% and current Use Tax collection decreased by 37.9%.

Year to Date: Total Sales and Use Tax through November increased by 9.2% for 2014. The Sales Tax component increased by 7.6% and the Use Tax component increased by 18.0%.

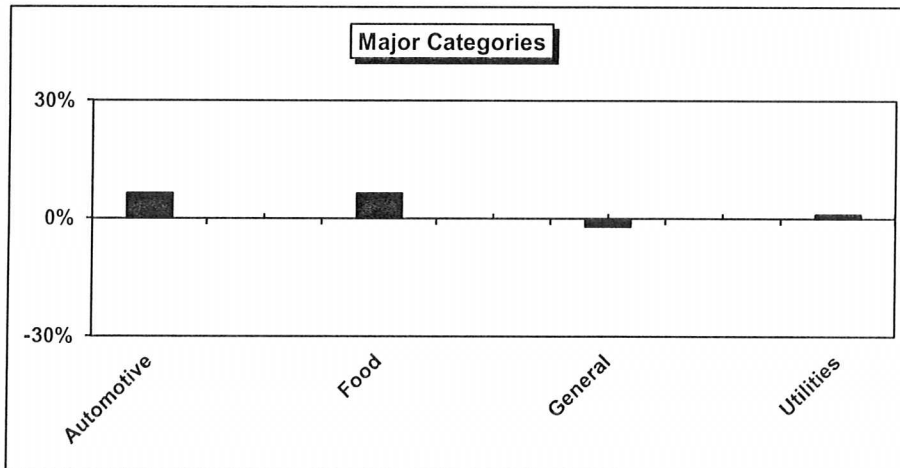
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

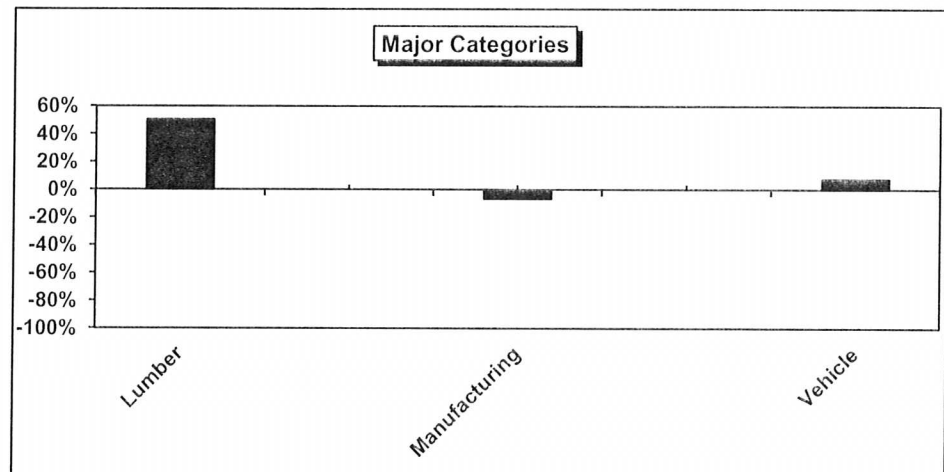
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.4%, 6.4%, and 1.0%, while the *General* category showed a decrease of 2.1% when compared to 2013 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 50.5%, and 7.6%, while the *Manufacturing* category showed a decrease of 6.6% when compared to 2013 year to date.

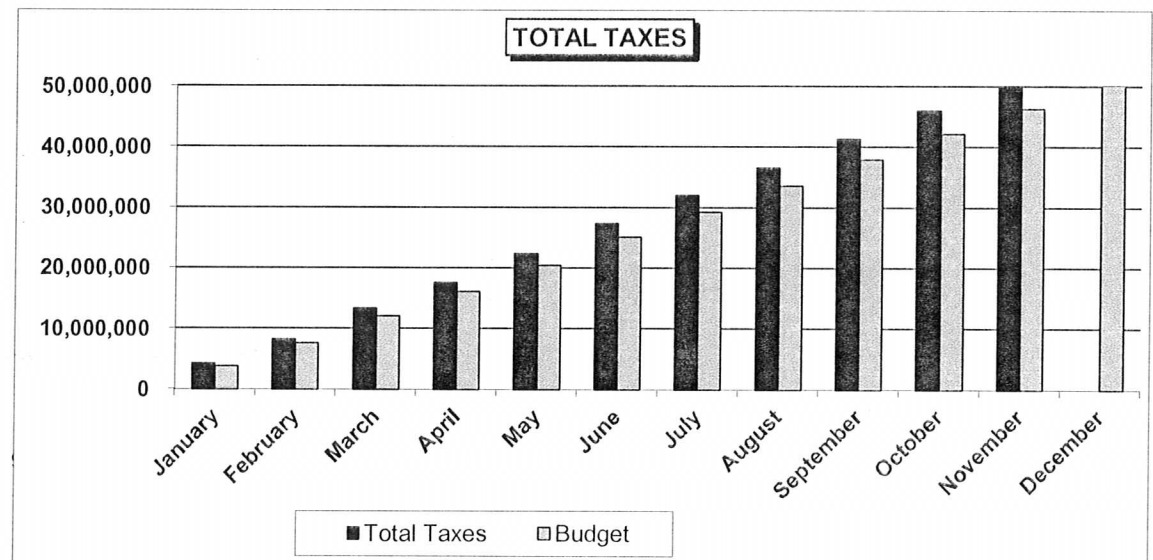


SALES & USE TAX - BUDGET TO ACTUAL

November
2014

3

	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0	3,958,060	705,756	4,663,817
August	4,300,349	33,606,296	64.3	3,882,646	733,682	4,616,328
September	4,395,540	38,001,836	72.7	3,985,570	803,295	4,788,865
October	4,233,571	42,235,407	80.8	3,646,644	1,005,846	4,652,490
November	4,178,854	46,414,261	88.8	3,908,828	547,937	4,456,765
December	5,880,127	52,294,388	100.0			-
Total	\$ 52,294,388			\$ 41,842,582	8,668,084	50,510,666



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year November 2014

4

	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	23,752,916	907,604	24,660,520	25,552,722	1,140,746	26,693,468	7.6%	25.7%	8.2%	1.13%
PIF Fund	-	3,578,823	3,578,823	-	4,152,740	4,152,740	n/a	16.0%	16.0%	-8.15%
Other Funds	15,142,484	2,860,098	18,002,582	16,289,860	3,374,598	19,664,458	7.6%	18.0%	9.2%	-0.05%
All Funds Total	38,895,400	7,346,525	46,241,925	41,842,582	8,668,084	50,510,666	7.6%	18.0%	9.2%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after eleven months is that the General Fund share of revenue from sales and use tax is up by 8.2%. The increase necessary to reach the 2014 budget is 1.13%.

Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After eleven months, the PIF increased by 16.0%, which is above the 8.15% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 9.2%.

SALES AND USE TAX

November

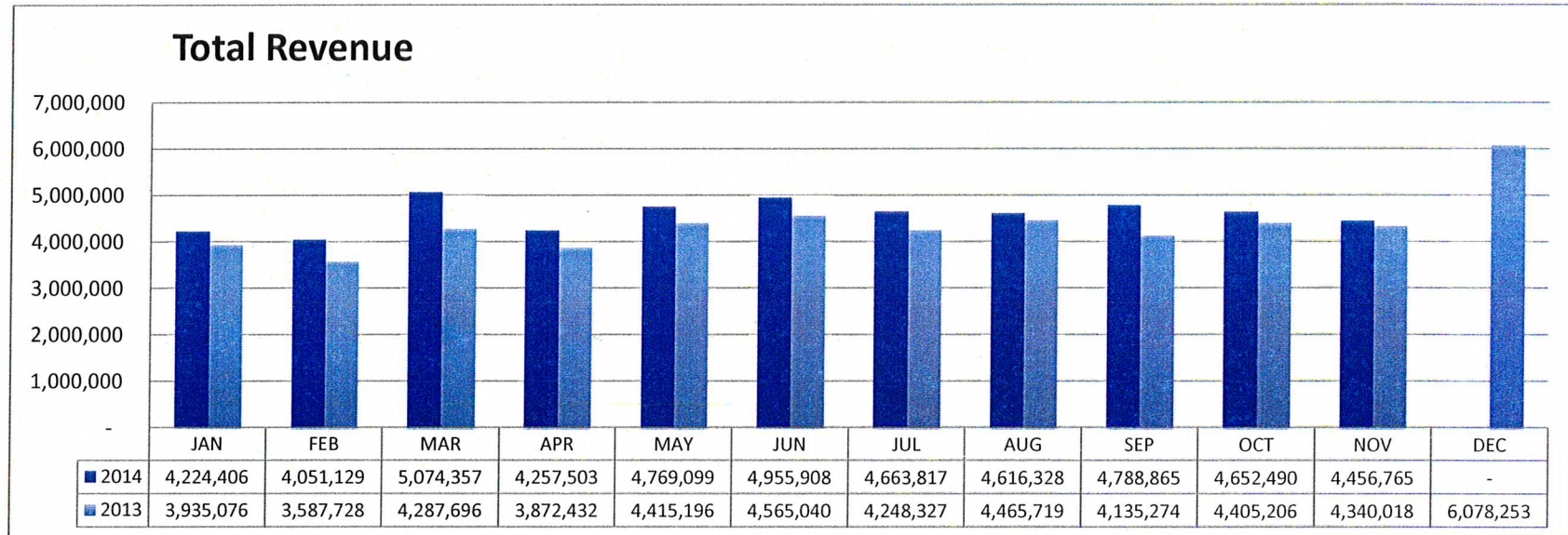
2014

5

ACCOUNT GROUPS

GRAND TOTALS

	November 2014	November 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	8,954	8,752	202	8,954	8,752	202
Net Taxable Sales	123,188,092	110,814,654	11.2 %	1,283,749,201	1,204,871,441	6.5 %
Net Sales Tax	3,847,081	3,526,453	9.1 %	40,791,163	38,317,365	6.5 %
Delinquent Sales Tax	46,808	30,235	-	769,966	452,822	-
Use Tax	475,206	764,760	(37.9) %	8,230,593	7,113,029	15.7 %
Delinquent Use Tax	72,731	12,529	-	437,492	233,498	-
Other Revenue*	14,939	6,041	-	281,453	125,209	-
Total Revenue	4,456,765	4,340,018	2.7 %	50,510,667	46,241,923	9.2 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

November

2014

6

ACCOUNT GROUPS

01000 Apparel

	November 2014	November 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	85	88	(3)	85	88	(3)
Net Taxable Sales	2,260,038	2,164,185	4.4 %	22,359,253	22,048,521	1.4 %
Net Sales Tax	73,604	69,211	6.3 %	723,021	713,136	1.4 %
Delinquent Sales Tax	1,052	1,273	-	4,643	4,195	-
Use Tax	51	956	(94.7) %	3,124	5,181	(39.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	127	124	-	1,219	975	-
Total Revenue	74,834	71,564	4.6 %	732,007	723,487	1.2 %
% of Total Revenue	1.7 %	1.6 %	0.1 %	1.4 %	1.6 %	(0.2) %

02000 Automotive

Active Accounts	306	314	(8)	306	314	(8)
Net Taxable Sales	10,420,772	9,409,697	10.7 %	108,015,724	101,785,021	6.1 %
Net Sales Tax	333,249	274,138	21.6 %	3,450,571	3,242,681	6.4 %
Delinquent Sales Tax	0	1,828	-	16,638	26,153	-
Use Tax	2,642	1,939	36.3 %	41,985	27,543	52.4 %
Delinquent Use Tax	0	0	-	0	500	-
Other Revenue	0	624	-	3,834	12,340	-
Total Revenue	335,891	278,529	20.6 %	3,513,028	3,309,217	6.2 %
% of Total Revenue	7.5 %	6.4 %	1.1 %	7.0 %	7.2 %	(0.2) %

03000 Food

Active Accounts	486	468	18	486	468	18
Net Taxable Sales	38,984,731	37,619,911	3.6 %	431,871,379	408,793,070	5.6 %
Net Sales Tax	1,251,815	1,203,719	4.0 %	14,019,122	13,180,219	6.4 %
Delinquent Sales Tax	25,799	17,513	-	112,911	110,379	-
Use Tax	(6,112)	16,044	(138.1) %	122,643	136,526	(10.2) %
Delinquent Use Tax	34,657	0	-	34,657	15,002	-
Other Revenue	1,518	0	-	20,618	17,953	-
Total Revenue	1,307,677	1,237,276	5.7 %	14,309,952	13,460,080	6.3 %
% of Total Revenue	29.3 %	28.5 %	0.8 %	28.3 %	29.1 %	(0.8) %

SALES AND USE TAX

November

2014

7

ACCOUNT GROUPS

04000 Home Furnishings

	November 2014	November 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	242	246	(4)	242	246	(4)
Net Taxable Sales	4,732,357	4,482,086	5.6 %	42,012,684	38,005,837	10.5 %
Net Sales Tax	145,144	145,659	(0.4) %	1,287,183	1,204,339	6.9 %
Delinquent Sales Tax	2,536	2,827	-	64,813	26,870	-
Use Tax	7,542	1,063	609.5 %	30,942	12,587	145.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,175	-	16,037	6,153	-
Total Revenue	155,222	150,724	3.0 %	1,398,975	1,249,949	11.9 %
% of Total Revenue	3.5 %	3.5 %	0.0 %	2.8 %	2.7 %	0.1 %

05000 General

Active Accounts	533	526	7	533	526	7
Net Taxable Sales	22,584,098	22,799,959	(0.9) %	217,095,747	218,215,244	(0.5) %
Net Sales Tax	731,158	742,184	(1.5) %	6,971,055	7,120,312	(2.1) %
Delinquent Sales Tax	5,793	1,850	-	66,604	22,386	-
Use Tax	12,352	4,323	185.7 %	47,433	21,432	121.3 %
Delinquent Use Tax	18,843	0	-	24,766	23,702	-
Other Revenue	10,517	1,790	-	21,404	11,286	-
Total Revenue	778,663	750,147	3.8 %	7,131,261	7,199,117	(0.9) %
% of Total Revenue	17.5 %	17.3 %	0.2 %	14.1 %	15.6 %	(1.5) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,215,510	1,300,933	(6.6) %	18,525,035	17,308,133	7.0 %
Net Sales Tax	37,675	42,436	(11.2) %	589,068	559,895	5.2 %
Delinquent Sales Tax	1,968	0	-	8,771	4,572	-
Use Tax	441	394	11.9 %	6,275	6,696	(6.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	249	15	-	11,022	71	-
Total Revenue	40,333	42,845	(5.9) %	615,136	571,234	7.7 %
% of Total Revenue	0.9 %	1.0 %	(0.1) %	1.2 %	1.2 %	0.0 %

SALES AND USE TAX

November

2014

8

ACCOUNT GROUPS

07000 Lumber

	November 2014	November 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,747	2,619	128	2,747	2,619	128
Net Taxable Sales	8,071,125	8,241,084	(2.1) %	94,307,741	87,550,731	7.7 %
Net Sales Tax	262,975	267,818	(1.8) %	3,063,868	2,790,967	9.8 %
Delinquent Sales Tax	417	1,090	-	7,687	49,939	-
Use Tax	67,671	240,295	(71.8) %	2,266,638	1,506,079	50.5 %
Delinquent Use Tax	0	645	-	0	6,238	-
Other Revenue	44	223	-	3,472	14,570	-
Total Revenue	331,107	510,071	(35.1) %	5,341,665	4,367,793	22.3 %
% of Total Revenue	7.4 %	11.8 %	(4.4) %	10.6 %	9.4 %	1.2 %

08000 Professional

Active Accounts	1,972	1,978	(6)	1,972	1,978	(6)
Net Taxable Sales	1,556,791	1,450,342	7.3 %	20,292,880	19,054,261	6.5 %
Net Sales Tax	44,193	46,030	(4.0) %	621,626	590,373	5.3 %
Delinquent Sales Tax	1,771	0	-	23,275	13,099	-
Use Tax	14,608	26,181	(44.2) %	687,773	294,510	133.5 %
Delinquent Use Tax	0	0	-	100,750	76,263	-
Other Revenue	357	0	-	26,059	23,411	-
Total Revenue	60,929	72,211	(15.6) %	1,459,483	997,656	46.3 %
% of Total Revenue	1.4 %	1.7 %	(0.3) %	2.9 %	2.2 %	0.7 %

09000 Public Utility

Active Accounts	316	300	16	316	300	16
Net Taxable Sales	12,516,286	11,052,689	13.2 %	141,275,333	133,845,063	5.6 %
Net Sales Tax	294,035	361,016	(18.6) %	4,398,544	4,353,186	1.0 %
Delinquent Sales Tax	2,939	0	-	96,800	10,658	-
Use Tax	9,734	11,562	(15.8) %	95,105	71,703	32.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	39	158	-	20,462	2,451	-
Total Revenue	306,747	372,736	(17.7) %	4,610,911	4,437,998	3.9 %
% of Total Revenue	6.9 %	8.6 %	(1.7) %	9.1 %	9.6 %	(0.5) %

SALES AND USE TAX

November

2014

9

ACCOUNT GROUPS

November
2014

November
2013

INC
(DEC)

YTD
2014

YTD
2013

INC
(DEC)

10000 Unclassified

Active Accounts	1,917	1,867	50	1,917	1,867	50
Net Taxable Sales	19,457,556	10,176,008	91.2 %	159,017,091	131,795,588	20.7 %
Net Sales Tax	629,873	323,990	94.4 %	4,784,961	3,757,857	27.3 %
Delinquent Sales Tax	3,194	3,854	-	332,395	171,590	-
Use Tax	48,304	54,457	(11.3) %	511,034	709,982	(28.0) %
Delinquent Use Tax	0	6,582	-	1,495	57,720	-
Other Revenue	331	1,925	-	69,416	26,811	-
Total Revenue	681,702	390,808	74.4 %	5,699,301	4,723,960	20.6 %
% of Total Revenue	15.3 %	9.0 %	6.3 %	11.3 %	10.2 %	1.1 %

11200 Home Occupations

Active Accounts	114	114	0	114	114	0
Net Taxable Sales	356,130	336,705	5.8 %	5,590,787	4,265,772	31.1 %
Net Sales Tax	11,347	10,734	5.7 %	145,576	136,267	6.8 %
Delinquent Sales Tax	0	0	-	32,231	0	-
Use Tax	9	2	350.0 %	89	61	45.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	7	-	4,781	181	-
Total Revenue	11,356	10,743	5.7 %	182,677	136,509	33.8 %
% of Total Revenue	0.3 %	0.2 %	0.1 %	0.4 %	0.3 %	0.1 %

12000 Manufacturing

Active Accounts	216	212	4	216	212	4
Net Taxable Sales	1,032,698	1,781,055	(42.0) %	23,385,547	22,204,200	5.3 %
Net Sales Tax	32,013	39,518	(19.0) %	736,568	668,133	10.2 %
Delinquent Sales Tax	1,339	0	-	3,198	12,981	-
Use Tax	120,812	174,466	(30.8) %	1,515,576	1,623,038	(6.6) %
Delinquent Use Tax	19,231	5,302	-	275,824	54,073	-
Other Revenue	1,757	0	-	83,129	9,007	-
Total Revenue	175,152	219,286	(20.1) %	2,614,295	2,367,232	10.4 %
% of Total Revenue	3.9 %	5.1 %	(1.2) %	5.2 %	5.1 %	0.1 %

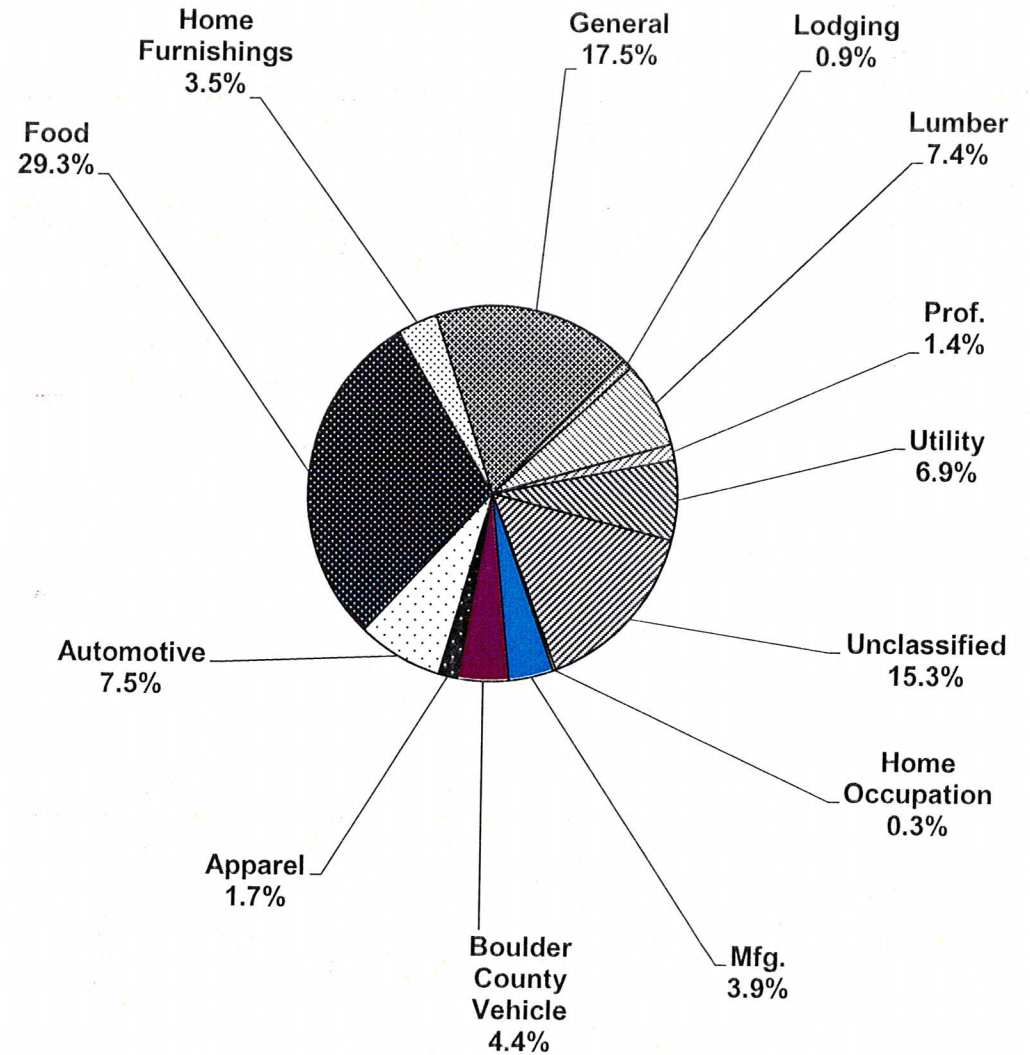
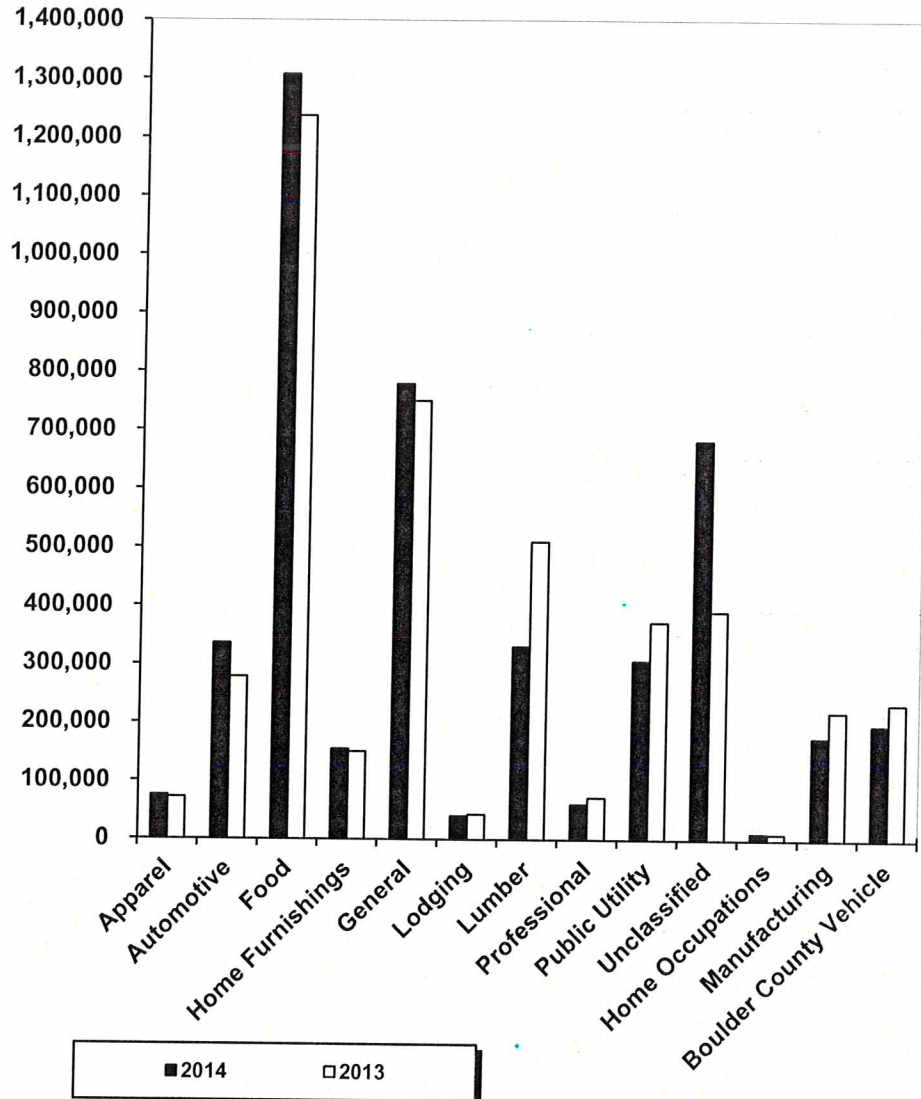
00000 Boulder County Vehicle

Use Tax	197,152	233,078	(15.4) %	2,901,976	2,697,691	7.6 %
% of Total Revenue	4.4 %	5.4 %	(1.0) %	5.7 %	5.8 %	(0.1) %

Net Sales & Use Tax by Industry Type

For The Month Of
November
2014

10



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		November 2014						
ACCOUNT GROUP	ACTIVE		November	November	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2014	2013	(DECR)	2014	2013	(DECR)
Apparel	85	Net Taxable Sales	2,260,038	2,164,185	4.4 %	22,359,253	22,048,521	1.4 %
01000		Total Revenue	74,834	71,564	4.6 %	732,007	723,487	1.2 %
Automotive	306	Net Taxable Sales	10,420,772	9,409,697	10.7 %	108,015,724	101,785,021	6.1 %
02000		Total Revenue	335,891	278,529	20.6 %	3,513,028	3,309,217	6.2 %
Food	486	Net Taxable Sales	38,984,731	37,619,911	3.6 %	431,871,379	408,793,070	5.6 %
03000		Total Revenue	1,307,677	1,237,276	5.7 %	14,309,952	13,460,080	6.3 %
Home Furnishings	242	Net Taxable Sales	4,732,357	4,482,086	5.6 %	42,012,684	38,005,837	10.5 %
04000		Total Revenue	155,222	150,724	3.0 %	1,398,975	1,249,949	11.9 %
General	533	Net Taxable Sales	22,584,098	22,799,959	(0.9) %	217,095,747	218,215,244	(0.5) %
05000		Total Revenue	778,663	750,147	3.8 %	7,131,261	7,199,117	(0.9) %
Lodging	19	Net Taxable Sales	1,215,510	1,300,933	(6.6) %	18,525,035	17,308,133	7.0 %
06000		Total Revenue	40,333	42,845	(5.9) %	615,136	571,234	7.7 %
Lumber	2,747	Net Taxable Sales	8,071,125	8,241,084	(2.1) %	94,307,741	87,550,731	7.7 %
07000		Total Revenue	331,107	510,071	(35.1) %	5,341,665	4,367,793	22.3 %
Professional	1,972	Net Taxable Sales	1,556,791	1,450,342	7.3 %	20,292,880	19,054,261	6.5 %
08000		Total Revenue	60,929	72,211	(15.6) %	1,459,483	997,656	46.3 %
Public Utility	316	Net Taxable Sales	12,516,286	11,052,689	13.2 %	141,275,333	133,845,063	5.6 %
09000		Total Revenue	306,747	372,736	(17.7) %	4,610,911	4,437,998	3.9 %
Unclassified	1,917	Net Taxable Sales	19,457,556	10,176,008	91.2 %	159,017,091	131,795,588	20.7 %
10000		Total Revenue	681,702	390,808	74.4 %	5,699,301	4,723,960	20.6 %
Home Occupations	114	Net Taxable Sales	356,130	336,705	5.8 %	5,590,787	4,265,772	31.1 %
11200		Total Revenue	11,356	10,743	5.7 %	182,677	136,509	33.8 %
Manufacturing	216	Net Taxable Sales	1,032,698	1,781,055	(42.0) %	23,385,547	22,204,200	5.3 %
12000		Total Revenue	175,152	219,286	(20.1) %	2,614,295	2,367,232	10.4 %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	197,152	233,078	(15.4) %	2,901,976	2,697,691	7.6 %
GRAND TOTALS	8,954	Net Taxable Sales	123,188,092	110,814,654	11.2 %	1,283,749,201	1,204,871,441	6.5 %
		Total Revenue	4,456,765	4,340,018	2.7 %	50,510,667	46,241,923	9.2 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

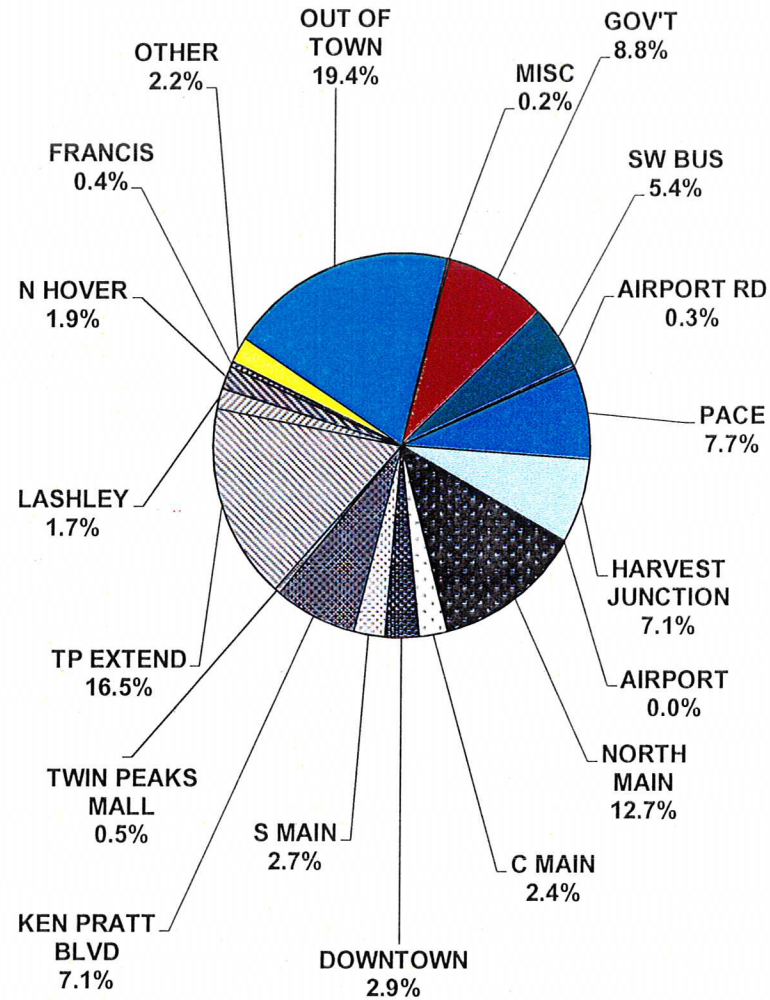
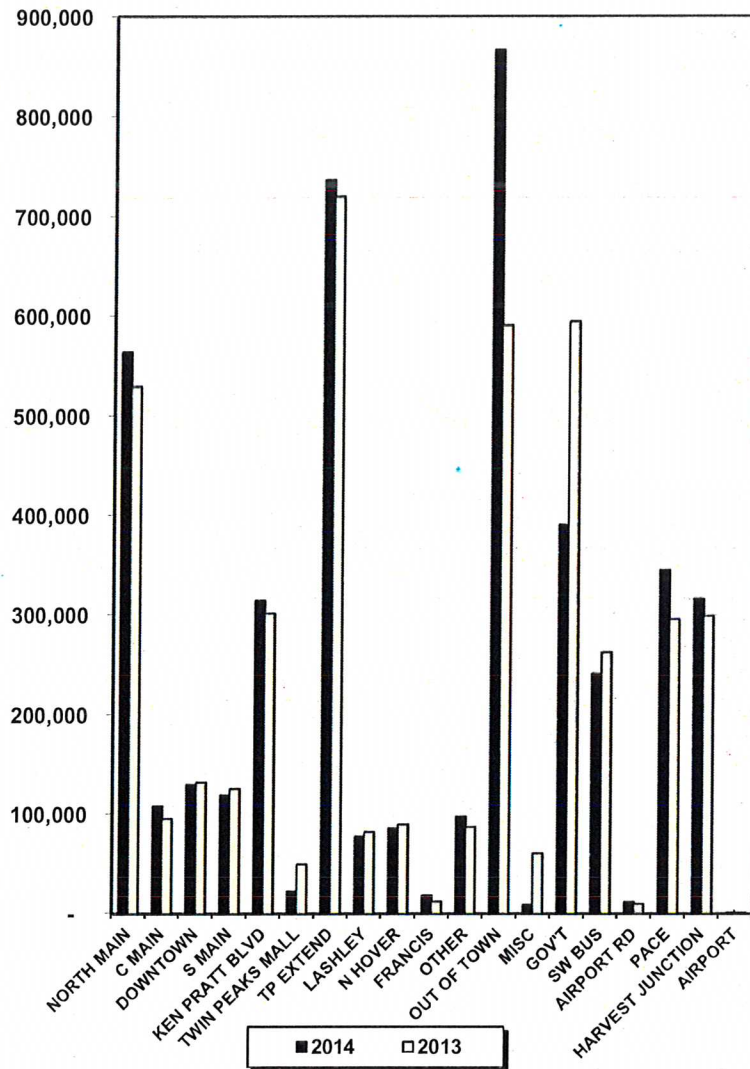
13

		November 2014						
LOCATION		% OF TOTAL	November 2014	November 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.1%	16,144,757	16,300,186	(1.0) %	168,475,262	165,924,124	1.5 %
	Total Revenue	12.7%	564,174	529,663	6.5 %	5,582,056	5,462,826	2.2 %
CENTRAL MAIN	Net Taxable Sales	2.8%	3,447,158	2,819,003	22.3 %	35,433,842	30,241,745	17.2 %
	Total Revenue	2.4%	108,258	95,492	13.4 %	1,156,759	993,519	16.4 %
DOWNTOWN	Net Taxable Sales	3.3%	4,110,294	3,881,345	5.9 %	45,726,083	41,916,527	9.1 %
	Total Revenue	2.9%	129,955	132,120	(1.6) %	1,503,158	1,393,546	7.9 %
SOUTH MAIN	Net Taxable Sales	2.9%	3,620,465	3,843,443	(5.8) %	38,723,254	38,738,566	(0.0) %
	Total Revenue	2.7%	119,611	125,721	(4.9) %	1,281,922	1,262,950	1.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.7%	9,469,643	9,083,424	4.3 %	106,350,180	89,139,175	19.3 %
	Total Revenue	7.1%	314,520	301,653	4.3 %	3,499,805	2,978,728	17.5 %
TWIN PEAKS MALL	Net Taxable Sales	0.5%	676,229	1,514,276	(55.3) %	10,545,935	21,081,386	(50.0) %
	Total Revenue	0.5%	22,435	49,627	(54.8) %	350,556	691,990	(49.3) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.2%	22,360,346	21,592,400	3.6 %	236,120,713	230,288,513	2.5 %
	Total Revenue	16.5%	736,727	720,134	2.3 %	7,782,278	7,651,599	1.7 %
LASHLEY	Net Taxable Sales	1.9%	2,348,845	2,459,115	(4.5) %	26,247,378	25,587,512	2.6 %
	Total Revenue	1.7%	77,691	82,260	(5.6) %	892,666	882,766	1.1 %
NORTH HOVER	Net Taxable Sales	2.2%	2,650,904	2,692,534	(1.5) %	29,316,198	29,497,789	(0.6) %
	Total Revenue	1.9%	85,887	89,752	(4.3) %	962,401	979,003	(1.7) %
FRANCIS	Net Taxable Sales	0.4%	490,510	536,689	(8.6) %	5,463,452	5,558,348	(1.7) %
	Total Revenue	0.4%	18,359	12,178	50.8 %	183,810	179,755	2.3 %
ALL OTHERS	Net Taxable Sales	1.9%	2,361,212	2,202,635	7.2 %	29,327,787	27,325,214	7.3 %
	Total Revenue	2.2%	97,680	87,243	12.0 %	1,175,881	1,009,537	16.5 %
OUT OF TOWN	Net Taxable Sales	23.6%	29,060,072	17,260,613	68.4 %	262,929,043	223,513,817	17.6 %
	Total Revenue	19.4%	866,691	590,847	46.7 %	8,931,670	7,758,425	15.1 %
MISCELLANEOUS	Net Taxable Sales	0.2%	268,681	1,857,297	(85.5) %	3,956,450	6,974,576	(43.3) %
	Total Revenue	0.2%	9,092	60,753	(85.0) %	139,033	242,108	(42.6) %
CITY, BLDR CO	Net Taxable Sales	3.2%	3,943,872	3,785,996	4.2 %	48,637,052	46,988,336	3.5 %
	Total Revenue	8.8%	390,755	594,605	(34.3) %	6,706,005	5,708,115	17.5 %
SW BUSINESS	Net Taxable Sales	1.9%	2,398,515	2,595,566	(7.6) %	41,309,234	37,736,009	9.5 %
	Total Revenue	5.4%	241,086	262,415	(8.1) %	3,894,140	2,965,016	31.3 %
AIRPORT ROAD	Net Taxable Sales	0.3%	337,547	270,457	24.8 %	4,519,037	2,956,486	52.9 %
	Total Revenue	0.3%	11,482	9,668	18.8 %	151,904	93,762	62.0 %
PACE	Net Taxable Sales	8.0%	9,913,509	9,014,958	10.0 %	97,137,965	93,678,300	3.7 %
	Total Revenue	7.7%	345,022	295,719	16.7 %	3,212,881	3,082,249	4.2 %
HARVEST JUNCTION	Net Taxable Sales	7.8%	9,567,034	9,088,220	5.3 %	92,917,489	87,197,443	6.6 %
	Total Revenue	7.1%	316,213	299,136	5.7 %	3,074,050	2,867,780	7.2 %
AIRPORT	Net Taxable Sales	0.0%	18,499	16,497	12.1 %	612,847	527,574	16.2 %
	Total Revenue	0.0%	1,127	1,032	9.2 %	29,692	38,249	(22.4) %
TOTALS	Net Taxable Sales	100%	123,188,092	110,814,654	11.2 %	1,283,749,201	1,204,871,440	6.5 %
	Total Revenue	100%	4,456,765	4,340,018	2.7 %	50,510,667	46,241,923	9.2 %

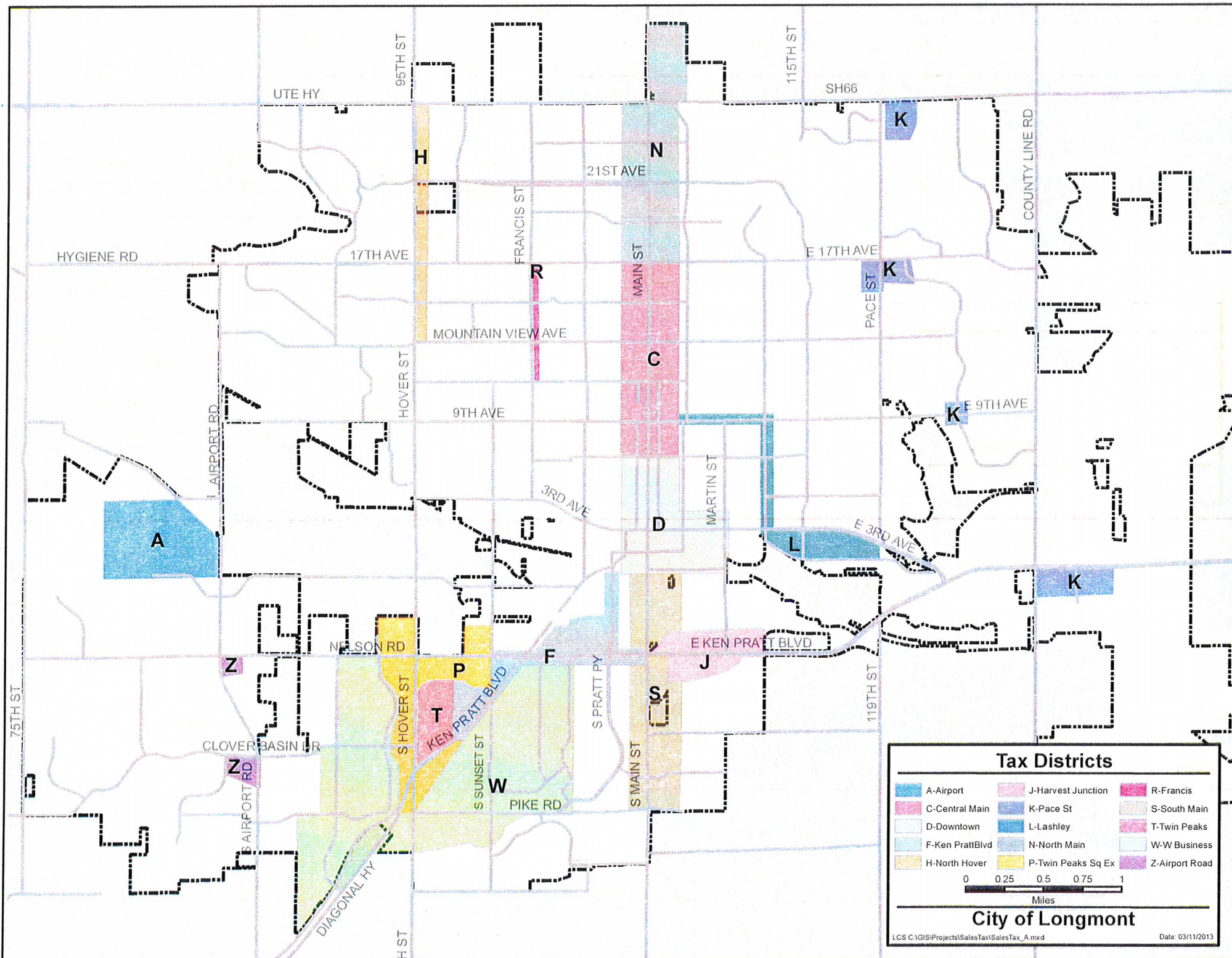
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
November
2014



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION	15
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.	
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.	
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.	
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.	
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.	
TWIN PEAKS MALL	T Business on the TWIN PEAKS MALL Complex.	
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.	
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.	
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.	
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.	
ALL OTHERS	E All other licensed business within the City limits of Longmont.	
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.	
AIRPORT	A Business located at the Vance Brand Municipal Airport	
MISCELLANEOUS	X Non-licensed and Temporary Business.	
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.	
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.	
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.	
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.	
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.	



LODGERS TAX

November

2014

	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June	38,689	13.3 %	34,157	174,927	15.8 %	151,118
July	42,948	3.2 %	41,611	217,875	13.0 %	192,729
August	37,733	(4.1) %	39,344	255,608	10.1 %	232,073
September	36,859	5.2 %	35,038	292,467	9.5 %	267,110
October	31,360	(12.7) %	35,903	323,827	6.9 %	303,014
November	21,313	(10.0) %	23,692	345,140	5.6 %	326,705
December		0.0 %			0.0 %	
Total	<u>\$ 345,140</u>	5.6 %	<u>\$ 326,705</u>			